

Revenue Offers Assistance to Income Tax Filers

The Division of Revenue is aware that some business taxpayers may be struggling with the complexity of changes resulting from recent federal tax reform. For those businesses filing in multiple states, many of which have different rules and deadlines, the complexity is compounded. The Division recognizes that some taxpayers may have trouble meeting Delaware's filing deadline because the extended due date of Delaware income tax returns coincides with the extended due date for federal returns.

As a result, the Division will consider requests for abatement of penalties for late filing, with reasonable cause, of any Forms 1100, 1100-S, 300, and 400 on a case-by-case basis – provided those returns are filed on or before November 15, 2018. Please note: you should not submit a request for abatement until after you have received a notice proposing the assessment of penalties.

The taxpayer's request for abatement of late filing penalties due to reasonable cause should be submitted by email to: taxconferee@delaware.gov, or in writing to:

Campbell Hay, Esquire
Tax Conferee
Delaware Division of Revenue
P. O. Box 8714
Wilmington, DE 19801